PRICE FIVE CENTS

ALL EMPLOYES OF TERRITORY MUST PAY OR GET OUT

Delinquent Taxes Will Bar Applicants for Jobs, and Oust **Those Now Holding Positions** Says Governor's Letter

"DISLOYAL TO EVADE;" "UNWORTHY OF FAVORS"

Failure to Comply With Tax Laws Will Disqualify From Retaining or Receiving Employment, Pinkham's Edict

Stating that non-payment of taxes will be regarded by him as sufficient reason for refusing to employ or keeping longer in services persons already employed by the territory, Governor Pinkham has addressed a circular letter to the heads of the various territorial departments. The letter is under date of December 17, and is as follows: "To Heads of Departments,

"Territory of Hawaii. "Sirs: On the list of those who are delinquent in the payment of taxes to revenue district in the United States. the territory of Hawaii are the names of a number of persons who are in territorial employ.

"As the government maintenance fund, from which salaries are paid, is favors, and you will make it known partment, among the employes of your depart. Wins With Flying Colors. ing employment under the territory.

You will direct that early in the ing given this office. month of January of each year, the assessor be furnished with a complete enue service bestows and shows that enue service bestows and shows that "Not Prepared" Cables Attorlist of all employes in your depart-ment, giving their respective ages, and very best in the United States in the paid them during the year ending Deciency of service and attention to december 31st just preceding, and further you will direct that all such emissions in concluding his letter of commenloyer whose income during the period the same to the assessor as directed

"Respectfully, "LUCIUS E. PINKHAM, Governor of Hawaii." Delinquent taxes collected from government employes by garnishee pro-cess in 1915 have amounted to \$10,-488.97. Of this amount \$7436.45 is from county employes, and \$3052.52 is from employes of the territory.

AT WAIALEE NOW NEAR \$150 MARK

Industrial School Will Be Given "Time of Lives" at School Next Wednesday

Snow will be the only thing lacking to make the big Christmas celebration at the Boys' Industrial School at Waialee next Wednesday just a story book Christmas. But the snow will not be missed, as there probably is not a boy at the school who ever saw

Money from generous Honolulans is rolling in fast to the fund for the celebration, and Circuit Judge W. L. Whitney reported today that the committee in charge has \$145, including funds which have been promised but which have not yet come in.

At least three or four automobileloads of presents will be taken out of the school, and every boy in the institution will receive a gift which will he both appropriate and useful. Sweaters, gloves, stockings, shirts, hats and a hundred or more other things will be purchased with the money which has been received.

During the day a big Christmas feast will be served, and a great variety of eatables will be on the tables. There will be candy, nuts, oranges and anples galore, and no harsh gong will ring to remind the boys that it is time to leave the table. The more substantial articles of food will be furnished by the institution. A large portion of the delicacies which will be served will be furnished from the

ceived by Mrs. A. L. Andrews, Judge are for 15-year periods and one is for A. membership committee in a joint + Contributions to the fund will be re-Whitney or the Star-Bulletin.

Madrid is completed, reports Consul A. W. Carter, trustee for the Parker man Carriage Company, has been ap- + life can hold. Robertson Honey of that Spanish capi- ranch, one lease at \$855.50 a year pointed chairman of the Auto Club + tal, it is estimated that the supply being for government land at Waimea, committee with E. E. Bodge, manager + will exceed 206,000 gallons per min- Hawaii, and including 652 acres. The of the von Hamm-Young Garage, ute, and that, in addition, there will other is in the Hamakua district, HaGeorge P. Denison, Harold G. Dill / 5 + This is Hawaii's greeting to + the missionaries, and our respect for be a hydroelectric production of 21,000 waii, and includes 18,000 acres. This ham and Alan J. Lowrey as the other the President and Mrs. Wilson, the President and Mrs. Wilson and Mrs. Wilso horsepower (constant).

MEMORIALS

Bronze, Granite and Marble. H. E. HENDRICK, LTD. Merchant and Alakea

Commissioner of Internal Revenue Writes Haley Force Classes "Very Good"

EFFICIENCY TEST WAS CONDUCTED IN SECRET

Letter of Congratulation Read to Members of Staff Today as Christmas Surprise

A holiday surprise in the form of a letter of commendation from the commissioner of internal revenue at Washington was read to the members of the United Statets internal revenue service of Hawaii by Collector John F. Haley this morning.

The letter from the commissioner shows that the district of Hawaii has been awarded the highest rating within the gift of the internal revenue department and that this honor has been won in competition with every other What makes it more pleasing to the

revenue force is that the showing was made without knowledge that an efficiency test was really in progress. Early this month instructions came largely from the taxes collected from from Washington asking for a detailed the people, the person who wilfully statement of the work of every em-

evades, or neglects to contribute his ploye in the local revenue service durjust portion of such tax is disloyal to ing the month of November and a full this government and unworthy of its report on the work done in every de

ment that except in cases where reasonable excuse for non-payment can be shown, the executive of Hawaii will regard a failure to carefully comply with the requirements of the territorial laws as positively disqualifying any person from either receiving or retaining employment under the territory.

Wins With Flying Colors.

This was promptly forwarded to Washington. And this morning Collector Haley announced the good news from Washington that Hawaii had been put to the test by the revenue department and has come out with flying colors. "Very good" is the rat-

This is the highest mark the revnount of salary or remuneration collection of government taxes, effi-

in concluding his letter of commen-dation to Collector Haley and Chief eds \$1500 shall make a return of United States commissioner of inter-United States commissioner of internal revenue says: '

Please extend to your deputies also the thanks of this office for the zeal and ability they have shown in their efforts in suppressing violations of the internal revenue laws, the collection of unpaid taxes and their attention to the government business."

GERMAN SAILOR FROM POMMERN HANGS HIMSEL

Patient at Hospital, Despondent, Makes Noose of Towels: Bad Cancer Case

Locking himself in the bathroom of Queens Hospital Frederick William Ehaers, 41 years old, a sailor from the German steamer Pommern, refugee here, hanged himself with a towel Saturday night.

Ahaers was missed from his bed by one of the nurses and when in search for him the locked bathroom was opened he was hanging from a water pipe with two bath towels tied together and noosed around his neck.

him to kill himself.

and these have been notified by the tories, may be enacted at the present German consul of his death. Ar- session of Congress, rangements for the funeral will be made by the consul.

LAND COMMISSIONER TUCKER SELLS BIG LEASES AT NOONDAY

one license for ditch and flume right- cooperate with the membership comof-way were sold today noon at public mittee of the Y. M. C. A. in carrying + "President Woodrow Wilson and + auction on the front steps of the Cap- out an auto campaign for 100 new |+ itol building by Land Commissioner members for the Y. M. C. A. in 100 + Joshua D. Tucker. Three of the sales minutes, will meet with the Y. M. C. + 21 years. They aggregate \$1,538.50 a session tomorrow at noon at the Com- + of distant Hawaii send sincerest + we have been very favorably im-

lease sold for \$501 a year. Both are members. for a term of 15 years.

the 15-year lease to 1500 acres of land which will give good publicity to the + pouring into the White House + the 15-year lease to 1500 acres of land at Kipahulu, Maui, for \$151 a year, and the Honomu Sugar Company purchased a right-of-way license to two ditch lines and a flume line across government land at Honomu, Hawaii, the price being \$31 a year.

Which will give good publicity to the Automobile Club and a big boost to how from all parts of the world. + how from all

HALEY'S OFFICE GETS RANKING AMONG BEST ON DEPARTMENT LIST



John F. Haley, U. 3. collector of internal revenue.

ney-General in Reply to **Dole's Request**

"Telegram received. Am not pre-"GREGORY."

This is the reply which Hon. Sanford B. Dole received from Washington, D. C., today in answer to his cablegram to Attorney-general Gregory inquiring whether the president in-tends to ask the veteran judge to serve another term on the local U. S. district court bench.

Judge Dole has very little to say regarding the cablegram. In his opinion, he states, more definite information as to the status of his position will be received here upon the return of President Wilson from his honey-

"Do you think you will be reappointed?" he was asked this morning. "I haven't the slightest idea," he smiled. "The cablegram may mean that Washington has not yet decided upon my successor. They may think there that my commission provides that I remain in office until a successor is appointed, as is provided in

Judge Dole was at his home when did some Christmas shopping with

Another cablegram containing seemingly important news came to Honolulu from Washington, D. C., today, and was received by District Attorney Jeff McCarn. He declined to make

the contents public. Attorney McCarn says that Judge Dole cannot be retired and have his salary continued for the rest of his life unless special legislation is en-The suicide followed an operation acted. There is a statute providing for cancer which proved, to the satis- for the retirement of U.S. judges, who faction of the physicians, that they are more than 70 years old and who could not cure Ehaers, and he was have served more than 10 years, on told that his case was hopeless. Des- full pay, and reports have reached Ho-Ehaers has relatives in Germany, cover the U.S. judges in the terri-

AUTO CLUB COMMITTEE WILL HELP WHIRLWIND CAMPAIGN FOR Y. M. C. A.

The committee of the Honolulu Automobile Club, which has been ap-Three leases of public lands and pointed by President J. L. McLean to

Kipahulu Sugar Company purchased up for an early date in January, + greeting is one of many that are +

AND BULGARS CLASH ON

"Pancho" Quits Chihuahua at Head of 400 Men; Intentions Not Known

U. S. WILL RECEIVE HIM AS "POLITICAL REFUGEE"

Associated Press by Federal Wireless EL PASO, Tex. Dec. 20.—The Villista generals in conference here learned late today that Gen. Villa with 400 men left Chihuahua on Sunday. He may have repudiated his agreement to surrender.

EL PASO, Tex., Dec. 20,-An agreement was reached by Villa representatives here today and papers signed at noon whereby the Villistas in northern Mexico have concluded peace with the de facto (Carranza) government. The agreement eliminates Gen. Villa from figuring in Mexican affairs.

WASHINGTON, D. C., Dec. 20 .- The state department today decided that Villa will receive in the United States. if he should come here, the asylum accorded to political refugees in case they enter the United States. The decision has been sent to Gen. Funston for transmission. Villa officials believe that without the personal leadership of their general, the revolution in the north will certainly fail.

The following cablegram received the Britanian sources tells of yesterday's situations: few embedded again in the night time by the enemy's aviators. The material damages were small.

"On the east front, Russian detachments which advanced several places"

Three Men Injured Saturday Night When Machine Plunges Into Waimea River

Hurled into Watmea river when their auto, the driver of which had fallen asleep, plunged over the embankment near the bridge at midnight Saturday, two Hawaiian youths and a Portuguese chauffeur are in the hospital at Kahuku plantation today, one suffering from a broken leg, the others severely bruised.

The three are laborers employed on Kahuku plantation. They left Honolulu Saturday night. As they were going down the steep grade the driver, who was dozing, failed to notice the curve. His companion, who was steering part of the time, tried to put on the brakes, but the foot of the sleeping chauffeur was in the way.

Like a comet, the auto plunged over the embankment, and buried all but the commissions of the circuit court its rear wheels in the river. The oc cupants were thrown clear and two of them walked from Waimea to Fred the cablegram came today. Its con- Lyman's ranch at Pamalu. There, at tents were telephoned to him, it is 2 o'clock yesterday morning, they understood. He was at his office early roused Lyman and E. F. Rowold, who today and, after working for a while, went in an automobile to the scene of the accident and took the most badly injured man of the trio to Kahuku

Plantation hospital. One of the men in the car was Harvey Pele, Hawaiian, and another Henry Bege, Portuguese.

THOMAS MALONEY DIES AT HOME IN DOLE ST.

Thomas Maloney, for the last four years messenger at the board of yo Maru. health, died at his home on Dole street this morning after an illness of monarchical form of government will about 10 days. The remains were re- not change in any material way the moved to Koolau, this island, where plans of the board, was stated by the pondency over this probably caused nolulu to the effect that special legis- they will be interred tomorrow. Mr. party, which made an inspection of lation, extending these provisions to Maloney, who was 64 years old, was medical schools, hospitals and dispena guard at quarantine island about 20 saries in Japan and China. Among years ago. Since that time he held those visited were medical institutions numerous positions in Honolulu, where in the following cities: he was well-known and well liked. He is survived by a widow and several

PRESIDENT WILSON AND BRIDE RECEIVE ALOHA FROM HAWAII

"The White House, "Over great waters the people +

A whirlwind campaign will be set + sage by Governor Pinkham. The +

'NON GRATA' AT

+ be prohibited from holding meet- + + ings in Copenhagen, However, he + + says he will go there and select + + delegates to accompany the party + + to The Hague.

GERMAN OFFICIAL CABLEGRAMS

Two bombardments of Metz, the Ger man stronghold in Alsace-Lorraine, have been carried out on successive nights by Allied aviators, but without material military damage, according to official German despatches.

A despatch late Saturday said: "German Headquarters Report Dec. 18: Enemy's aircraft attacked Metz causing heavy damage to municipal

museum. No other damage."

ments which advanced several places against the German lines were re-

pulsed. and Montenegrins were captured." LOSS OF CRUISER BREMEN

The following cablegram from official German sources was received

early today:
"The official statement of the German admiralty for December 18 is that the small cruiser Bremen and one of the accompanying torpedo boats was sunk on December 17 by a sub-marine in the eastern Baltic sea. A considerable part of the crew was

COLLEGE BEST

Plans of Rockefeller Institute Will Not Be Changed By Yuan's Monarchy Plan

Returning from China more than ever impressed with the value of the ploneer medical work done by missionaries there, and announcing that they will recommend to the China Medical Board, a subsidiary of the Rockefeller Foundation, the development of the Union Medical College, Peking, until it is the best equipped and largest medical school in China, Dr. Simon Flexner, director of the Rockefeller Institute for Medical Research; Dr. William H. Welch, director of Johns Hopkins Medical School; Dr. Wallace Buttrick, director of the China Medical Board, and Dr. Frederick T. Gates, a member of the Rockefeller Institute, are in Honolulu this afternoon, having arrived on the T. K. K. liner Ten-

That the return of China to the old

Tokio, Kyoto, Mukden, Peking, Tientsin, Tsinanfu, Hankow, Wuchang, Changsha, Nanking, Soochow, Hangchow, Shanghai, Canton and Hongkong. Seoul, Korea, was also visited. "We shall recommend the development of the Union Medical College, of Peking, which we have already purchased, making it larger and better until it is a first-class medical school in every way," said Dr. Wallace Buttrick, director of the China Medical Board, the branch of the Rockefeller Foundation having charge of the

"We went to study conditions, and + greetings and wishes for your + pressed," he added, "We are now "Governor." + profoundly impressed by the great + value of medical work already done by

Mrs. Buttrick and daughter and Mrs. Flexner are also in the party, which expects to reach New York January 3. Everywhere they went the greatest courtesy was shown the board's rep-

ABANDONMENT OF ATTACK ON DARDANELLES SEEN; AUSTRIA GETS FINAL DEMANDS OF U.S.

Associated Press by Federal Wireless | Original Note Reiterated With Impli+ CHRISTIANIA, Norway, Dec. + + 20.—Henry, Ford, who is here + + with the "peace ship" Oscar II, + + has received word that he will + cation No More Evasion Will Be Tolerated

[Associated Press Service by Federal Wireless] PARIS, France, Dec. 20 .- Border fighting between the Greeks and the Bulgarians is already in progress, according to a despatch received here from Brindisi, Italy. The despatch says that several Greek officers and men have been killed and wounded. The Greeks are forwarding reinforcements, this despatch avers.

PARIS, France, Dec. 20 .- Additional despatches later today say that fighting has occurred in the province of Epirus, at the western end of the Serbo-Grecian border. The Bulgarian advance is reported to have penetrated Greece after an encounter with the Greek outposts.

LONDON, Eng., Dec. 20 .- Indications are that the long-expected German offensive on the west has begun to develop. The British official statement declares that the Germans have been massing in The following cablegram received Flanders for weeks. French reports say that the Germans attacked early today from official German the British trenches northeast of Ypres but failed so completely that few emerged from their own trenches. Those who did were mowed

> LONDON, Eng., Dec. 20 .- The British forces are withdrawing from the Gallipoli fields and possibly from the Dardanelles action.

The withdrawal of the British troops from the Suvla Bay and Anzac military zones, Gallipoli peninsula, is officially announced by "In the Balkan arena, near Mokuo the government today. The statement of their withdrawal says that vac and Biopolye, 750 more Serbians it is for a transfer to "another sphere of operation." The significance of this move is not clear to the public mind, but it may herald an abandonment of the entire Gallipoli enterprise.

Beyond the statement that the movement of troops was effected with small loss, no details of the actual withdrawal are given in the official announcement. It is possible that the regiments have been transferred to Saloniki, where troops are needed. No mention is made of the troops holding Seddul Bahr, on the toe of the peninsula. Apparently this position will still be held.

The troops moved from Suvla Bay and the Anzae district approximate 100,000.

Sec ond Note Off To Vienna; May Be Final Word; Action Expected

[Associated Press Service by Federal Wireless] WASHINGTON, D. C., Dec. 20 .- What is understood to be the state department's final word on the Ancona incident before vigorous action, providing Austria does not respond satisfactorily, is now on

Secretary of State Lansing announced today that the second Ancona note has been despatched to Vienna. It is understood to be virtually a reiteration of the original demands, to which Austria made a thoroughly unsatisfactory response. The announcement today and the attitude in official circles imply that the United States in this note makes its final utterance unless Austria's attitude shall be modified. The text of the note will be given out for publication next Wednesday.

Claim British Cas ualties Slight

[Associated Press Service by Federal Wireless] LONDON, Eng., Dec. 20 .- The British casualties in the Serbian fighting to date are only 1278, according to official figures given out

LONDON, Eng., Dec. 20 .- Minister of Munitions Lloyd-George said in the House of Commons today that the successes of the Germans have been due to their mechanical preponderance at the beginning of the war. This superiority will be ended as soon as possible he declared, and added that last May the Germans were making a hundred times the number of high explosives that the Allies were able to manufacture.

Aero Club Would Aid Militiamen

NEW YORK, N. Y., Dec. 20 .- The Aero Club of America announces that it will give an additional ten per cent for each \$10,000 that the states will raise for the purchase of aeroplanes for the state militia. The heads of 24 states have requested assistance in getting

The club advocates the distribution of 2000 aeroplanes for the defense of the United States.

Enemy Becoming Active In Flanders

BERLIN, Germany, Dec. 20 .- Monitors of the Entente Powers have shelled Westende, Flanders, but were driven away by the German land batteries. German aviators attacked Poperinghe, near Ypres, where the enemy are concentrated.

when the new water system for drid is completed, reports Consul Year. Two land leases were purchased by drid is completed, reports Consul A. W. Carter, trustee for the Parker man Carriage Company, has been ap Hife can hold. *# greetings and wishes for your * pressed, he added, "We are now making up our report, on shipboard, and will present it to the board about the hife can hold. *# greetings and wishes for your * pressed, he added, "We are now making up our report, on shipboard, and will present it to the board about the hife can hold.

TORONTO, Canada, Dec. 20.—The British steamer Cambria has been sunk in the English channel.

Capt. C. S. Lincoln, U. S A., instruc- WOULD ABOLISH DEATH tor-inspector to the 1st Regiment, National Guard of Hawaii, after January 1, and colonel of the 1st Infantry, will meet all companies of the reg- [Associated Press by Federal Wireless]

PENALTY IN CALIFORNIA